



3015 (02-09-04)

## ANNUAL REPORT

OF

Name: TOWN OF CALEDONIA - WATER UTILITY - DISTRICT NO. 1

Principal Office: 6922 NICHOLSON ROAD  
CALEDONIA, WI 53108

For the Year Ended: DECEMBER 31, 1998

## WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** TOWN OF CALEDONIA - WATER UTILITY - DISTRICT NO. 1**Utility Address:** 6922 NICHOLSON ROAD  
CALEDONIA, WI 53108**When was utility organized?** 1/1/1963**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** EMIL PUCELY**Title:** CONSULTING MANAGER**Office Address:**6922 NICHOLSON ROAD  
CALEDONIA, WI 53108**Telephone:** (414) 835 - 6421**Fax Number:** (414) 835 - 2388**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR JOHN KNEPEL CPA**Title:****Office Address:** VIRCHOW KRAUSE & CO., LLP20800 SWENSON DRIVE  
P.O. BOX 867  
WAUKESHA, WI 53187**Telephone:** (414) 798 - 8900**Fax Number:** (414) 798 - 8977**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR JOHN KNEPEL CPA**Title:****Office Address:** VIRCHOW KRAUSE & CO., LLP20800 SWENSON DRIVE  
P.O. BOX 867  
WAUKESHA, WI 53187**Telephone:** (414) 798 - 8900**Fax Number:** (414) 798 - 8977**E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:** YEAR ENDED 12/31/98

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** EMIL PUCELY**Title:** CONSULTING MANAGER**Office Address:**6922 NICHOLSON ROAD  
CALEDONIA, WI 53108**Telephone:** (414) 835 - 6421**Fax Number:** (414) 835 - 2388**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**RONALD KELAND  
ROBERT WITKE  
WAYNE WORDEN

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

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**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	193,966	179,940	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	189,943	182,775	<b>2</b>
Depreciation Expense (403)	12,973	12,923	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	2,940	2,652	<b>5</b>
<b>Total Operating Expenses</b>	<b>205,856</b>	<b>198,350</b>	
<b>Net Operating Income</b>	<b>(11,890)</b>	<b>(18,410)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(11,890)</b>	<b>(18,410)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	81,916	115,055	<b>9</b>
Miscellaneous Nonoperating Income (421)	87,096	0	<b>10</b>
<b>Total Other Income</b>	<b>169,012</b>	<b>115,055</b>	
<b>Total Income</b>	<b>157,122</b>	<b>96,645</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>157,122</b>	<b>96,645</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	80,895	85,595	<b>13</b>
Amortization of Debt Discount and Expense (428)	2,800	1,835	<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	6,202	7,764	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>89,897</b>	<b>95,194</b>	
<b>Net Income</b>	<b>67,225</b>	<b>1,451</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	29,500	28,049	<b>19</b>
Balance Transferred from Income (433)	67,225	1,451	<b>20</b>
Miscellaneous Credits to Surplus (434)	93,362	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>190,087</b>	<b>29,500</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
STATE POOL INCOME	68,670	4
SPECIAL ASSESSMENT INTEREST INCOME	13,246	5
<b>Total (Acct. 419):</b>	<b>81,916</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
WATER UTILITY TAX LEVY	87,096	6
<b>Total (Acct. 421):</b>	<b>87,096</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
1997 TAX LEVY INCORRECTLY RECORDED TO ACCOUNT 200	93,362	9
<b>Total (Acct. 434):</b>	<b>93,362</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	193,966	0	0	0	<b>193,966</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>193,966</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>193,966</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,800,242	1,122,734	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	223,463	211,690	<b>2</b>
<b>Net Utility Plant</b>	<b>2,576,779</b>	<b>911,044</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	718,144	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>718,144</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(66,119)	71,391	<b>8</b>
Temporary Cash Investments (132)	623,869	1,840,000	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	32,161	38,559	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	1,420,676	15,789	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)		9,945	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>2,010,587</b>	<b>1,975,684</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	97,520	16,051	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>97,520</b>	<b>16,051</b>	
<b>Total Assets and Other Debits</b>	<b>5,403,030</b>	<b>2,902,779</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	102,119	150,000	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	190,087	29,500	<b>23</b>
<b>Total Proprietary Capital</b>	<b>292,206</b>	<b>179,500</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	136,954	154,074	<b>25</b>
Other long-Term Debt (224)	3,300,000	1,900,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,436,954</b>	<b>2,054,074</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)		21,118	<b>28</b>
Payables to Municipality (233)	0	21,450	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	29,267	27,534	<b>32</b>
Other Current and Accrued Liabilities (238)	617	1,751	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>29,884</b>	<b>71,853</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	17,423	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>17,423</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,626,563	597,352	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>5,403,030</b>	<b>2,902,779</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	851,074	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)	1,949,168				<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>2,800,242</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	223,463	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>223,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,576,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	211,690				<b>211,690</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	12,973				<b>12,973</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>12,973</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,973</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,200				<b>1,200</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200</b>	<b>19</b>
<b>Balance End of Year</b>	<b>223,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>223,463</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.53%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>



## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 DEBT DISCOUNT	1,680	1430	0	<b>1</b>
1998 DEBT DISCOUNT	1,120	1430	97,520	<b>2</b>
<b>Total</b>			<b>97,520</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	150,000	1
<b>Changes during year (explain):</b>		
RECLASSIFY 1997 TAX LEVY INCORRECTLY REPORTED AS CAPITAL	(150,000)	2
1998 TAX LEVY ALLOCATED FOR PRINCIPAL DEBT SERVICE PAYMENTS	102,119	3
<b>Balance end of year</b>	<b><u>102,119</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
ADVANCE FROM TOWN	01/01/1996	03/15/2006	4.70%	136,954	<b>1</b>
<b>Total for Account 223</b>				<b>136,954</b>	
<b>Other Long-Term Debt (224)</b>					
GENERAL OBLIGATION REFUNDING BONDS	12/01/1998	06/01/2016	4.00%	2,520,000	<b>2</b>
GENERAL OBLIGATION NOTE	01/01/1997	04/01/2005	4.00%	780,000	<b>3</b>
<b>Total for Account 224</b>				<b>3,300,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	2,940	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>2,940</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,700	7
PSC Remainder Assessment	240	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>2,940</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
ADVANCES TO MUNICIPALITY	6,135	6,202	7,241	5,096	2
<b>Subtotal</b>	<b>6,135</b>	<b>6,202</b>	<b>7,241</b>	<b>5,096</b>	
<b>Other long-Term Debt (224)</b>					
GENERAL OBLIGATION NOTE	21,399	78,333	83,895	15,837	3
GENERAL OBLIGATION REFUNDING BONDS		2,562	(5,772)	8,334	4
<b>Subtotal</b>	<b>21,399</b>	<b>80,895</b>	<b>78,123</b>	<b>24,171</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>27,534</b>	<b>87,097</b>	<b>85,364</b>	<b>29,267</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	597,352	0	0	0	0	<b>597,352</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
Impact Fees assessed	3,933					<b>3,933</b>	<b>4</b>
Special Assessment levied	1,013,118					<b>1,013,118</b>	<b>5</b>
Payment from Developers	12,160					<b>12,160</b>	<b>6</b>
<b>Deduct charges (specify):</b>							
NONE	0					<b>0</b>	<b>7</b>
<b>Balance End of Year</b>	<b>1,626,563</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,626,563</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>8</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special Assessments receivable	718,144	2
<b>Total (Acct. 124):</b>	<b>718,144</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	32,161	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>32,161</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
Delinquent Utilities on tax roll	14,174	12
Debt payment due from Lake Michigan Storm Sewer	1,400,000	13
Debt Payment due from Town	6,502	14
<b>Total (Acct. 145):</b>	<b>1,420,676</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		18
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Deferred tax levy	17,423	19
<b>Total (Acct. 253):</b>	<b>17,423</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	849,880	0	0	0	<b>849,880</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	217,576	0	0	0	<b>217,576</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,111,957	0	0	0	<b>1,111,957</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>(479,653)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(479,653)</b>	
Net Operating Income	(11,890)	0	0	0	<b>(11,890)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	126,059	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	109,793	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>235,852</b>	
<b>Net Income</b>		
Net Income	67,225	5
<b>Percent Return on Proprietary Capital</b>	<b>28.50%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

SEE FOOTNOTE FOR ACCOUNT 200 CAPITAL PAID IN BY MUNICIPALITY

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### Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-11)

IN 1998, THE UTILITY ADVANCE REFUNDED A PORTION OF ITS OUTSTANDING LONG-TERM DEBT. ISSUE COSTS, DEBT DISCOUNT AND THE RELATED LOSS ON REFUNDING WHICH INCLUDED THE UNAMORTIZED DEBT DISCOUNT & EXPENSES ON THE OLD DEBT WAS COMBINED AND RECORDED TO ACCOUNT 181 UNAMORTIZED DEBT DISCOUNT & EXPENSES. THIS AMOUNT WILL BE AMORTIZED OVER THE LIFE OF THE OLD DEBT. THIS REPORTING IN IN ACCORDANCE WITH GASB STATEMENT #23.

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### Capital Paid in by Municipality (Acct. 200) (Page F-12)

IN 1997, THE UTILITY REPORTED A TAX LEVIED FOR DEBT SERVICE PAYMENTS AS CAPITAL PAID IN BY MUNICIPALITY IN THE AMOUNT OF \$150,000. A REVIEW OF 1997 RECORDS INDICATES THAT THERE WERE NO PRINCIPAL PAYMENTS ON DEBT SERVICE. CONSEQUENTLY, NO AMOUNT SHOULD HAVE BEEN RECORDED TO THIS ACCOUNT.

OF THE \$150,000, \$93,362 WAS RECLASSIFIED TO ACCOUNT 434 MISCELLANEOUS CREDITS TO SURPLUS. THIS AMOUNT REPRESENTS THE INTEREST EXPENSE ACCRUED ON LONG-TERM DEBT IN 1997 THAT WAS FINANCED BY THE TAX LEVY.

THE REMAINING \$56,638 WAS RECLASSIFIED TO ACCOUNT 253 OTHER DEFERRED CREDITS BECAUSE THE DETERMINATION OF THE AMOUNTS AND TO WHICH ACCOUNTS THE BALANCE WILL BE RECORDED HAS NOT OCCURRED.

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### Interest Accrued (Acct. 237) (Page F-16)

INTEREST EARNED ON BORROWED FUNDS CREDITED TO ACCRUED INTEREST PAYABLE

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### Balance Sheet End-of-Year Account Balances (Page F-18)

SEE FOOTNOTE FOR ACCOUNT 200 CAPITAL PAID IN BY MUNICIPALITY

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

August 17, 1999

Mr. Emil Pucely, Consulting Manager  
Town of Caledonia Water Utility District No. 1  
6922 Nicholson Road  
Caledonia, WI 53108-9648

1998 Analytical Review DWCCA-900-ELE

Dear Mr. Pucely:

By letter dated February 23, 1999, John A. Knepel, CPA, Virchow, Krause & Company, responded to our 1996 and 1997 analytical review letters dated July 24, 1997, and July 8, 1998.

Items 3 and 4 of the July 24, 1997, letter response and items 6 and 7 of the July 8, 1998, letter response indicates a service was installed and not booked and meters were retired and not booked.

It does not appear that these services were added in 1998 or that the meters were retired in 1998.

In the 1999 annual report, the two services apparently not recorded, should be added to Account 345, Services, and any contributions should be reported in Account 271, Contributions in Aid of Construction. The plant amount should be reported as an adjustment to Account 345, and it should be noted in the footnotes that these service units were installed in prior years.

In the 1999 annual report, any meters not recorded should be retired from Account 346, Meters, and from Account 110, Accumulated Provision for Depreciation. The retirement in Account 346 should be recorded as an adjustment and it should be noted in the footnotes that these meter units were retired in prior years.

All of these adjustments will be reviewed in your 1999 annual report.

Thank you for your cooperation in this matter. If you have any questions, please call me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

August 9, 1999

Mr. Emil Pucely, Consulting Manager  
Town of Caledonia Water Utility District No. 1  
6922 Nicholson Road  
Caledonia, WI 53108-9648

1998 Analytical Review DWCCA-900-ELE

Dear Mr. Pucely:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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cc: Mr. Ronald Keland

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	192,205	1
<b>Total Sales of Water</b>	<b>192,205</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,761	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,761</b>	
<b>Total Operating Revenues</b>	<b>193,966</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	159,533	5
General Operating Expenses (680-690)	30,410	6
<b>Total Operation and Maintenance Expenses</b>	<b>189,943</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	12,973	7
Amortization Expense (404)		8
Taxes (408)	2,940	9
<b>Total Other Operating Expenses</b>	<b>15,913</b>	
<b>Total Operating Expenses</b>	<b>205,856</b>	
<b>NET OPERATING INCOME</b>	<b>(11,890)</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	3	238	192	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>238</b>	<b>192</b>	
Metered Sales to General Customers (461)				
Residential	677	55,642	99,738	4
Commercial	46	31,425	33,947	5
Industrial	5	3,428	7,715	6
<b>Total Metered Sales to General Customers (461)</b>	<b>728</b>	<b>90,495</b>	<b>141,400</b>	
Private Fire Protection Service (462)	5		2,924	7
Public Fire Protection Service (463)	1		47,689	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>737</b>	<b>90,733</b>	<b>192,205</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	47,689	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>47,689</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,761	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,761</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>0</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	34,158	1
Purchased Water (610)	115,744	2
Fuel or Power Purchased for Pumping (620)		3
Chemicals (630)		4
Supplies and Expenses (640)	635	5
Repairs of Water Plant (650)	6,612	6
Transportation Expenses (660)	2,384	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>159,533</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	3,575	8
Office Supplies and Expenses (681)	5,178	9
Outside Services Employed (682)	13,177	10
Insurance Expense (684)	4,564	11
Employees Pensions and Benefits (686)	3,329	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	587	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>30,410</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>189,943</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent			<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			<b>2</b>
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		2,700	<b>3</b>
PSC Remainder Assessment		240	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>2,940</b>	

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Collecting and Impounding Reservoirs (312)	0	6
Lake, River and Other Intakes (313)	0	7
Wells and Springs (314)	0	8
Infiltration Galleries and Tunnels (315)	0	9
Supply Mains (316)	0	10
Other Water Source Plant (317)	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>		
Land and Land Rights (320)	0	12
Structures and Improvements (321)	0	13
Boiler Plant Equipment (322)	0	14
Other Power Production Equipment (323)	0	15
Steam Pumping Equipment (324)	0	16
Electric Pumping Equipment (325)	0	17
Diesel Pumping Equipment (326)	0	18
Hydraulic Pumping Equipment (327)	0	19
Other Pumping Equipment (328)	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>		
Land and Land Rights (330)	0	21
Structures and Improvements (331)	0	22
Water Treatment Equipment (332)	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>		
Land and Land Rights (340)	0	24
Structures and Improvements (341)	0	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	587,830		27
Fire Mains (344)	0		28
Services (345)	104,297		29
Meters (346)	41,548	3,588	30
Hydrants (348)	69,900		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>803,575</b>	<b>3,588</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	17,109		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	240		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	23,293		37
Other General Equipment (379)	4,469		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>45,111</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>848,686</b>	<b>3,588</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>848,686</b>	<b>3,588</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			587,830 27
Fire Mains (344)			0 28
Services (345)			104,297 29
Meters (346)	1,200		43,936 30
Hydrants (348)			69,900 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,200</b>	<b>0</b>	<b>805,963</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			17,109 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			240 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			23,293 37
Other General Equipment (379)			4,469 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>45,111</b>
<b>Total utility plant in service directly assignable</b>	<b>1,200</b>	<b>0</b>	<b>851,074</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>1,200</b>	<b>0</b>	<b>851,074</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January				0	1
February				0	2
March	18,724			18,724	3
April				0	4
May				0	5
June	21,958			21,958	6
July				0	7
August				0	8
September	30,984			30,984	9
October				0	10
November				0	11
December	20,632			20,632	12
<b>Total for year</b>	<b>92,298</b>	<b>0</b>	<b>0</b>	<b>92,298</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				91,298	16
Less: Water sold				90,733	17
Losses and unaccounted for				565	18
Percent unaccounted for to the nearest whole percent (%)				1%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				459	21
Date of maximum: 7/31/1998					22
Cause of maximum:					23
Main break					
Minimum gallons pumped by all methods in any one day during reporting year				188	24
Date of minimum: 12/10/1998					25
Total KWH used for pumping for the year				0	26
If water is purchased: Vendor Name: RACINE WATER UTILITY					27
Point of Delivery: S. END OF N. GREN BAY RD. & DOUGLAS AVE. AND 3 MILE ROAD					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
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NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Intakes</b>		
		<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>

NONE

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
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NONE

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
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NONE

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	T	6.000	17,221	0	0	0	17,221
M	T	8.000	9,654	0	0	0	9,654
P	T	8.000	7,614	0	0	0	7,614
M	T	12.000	19,295	0	0	0	19,295
<b>Total Within Municipality</b>			<b>53,784</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,784</b>
<b>Total Utility</b>			<b>53,784</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,784</b>

1  
2  
3  
4

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	399	0	0	0	399	7	1
M	1.000	249	0	0	0	249	20	2
M	1.250	7	0	0	0	7		3
M	1.500	30	0	0	0	30		4
M	2.000	3	0	0	0	3		5
M	4.000	11	0	0	0	11		6
M	6.000	2	0	0	0	2		7
M	8.000	1	0	0	0	1		8
M	10.000	1	0	0	0	1		9
M	12.000	1	0	0	0	1		10
<b>Total Utility</b>		<b>704</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>704</b>	<b>27</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	704	24	24	0	704	53	1
1.000	5	0	0	0	5	0	2
1.500	27	0	0	0	27	0	3
2.000	3	0	0	0	3	0	4
3.000	1	0	0	0	1	0	5
<b>Total:</b>	<b>740</b>	<b>24</b>	<b>24</b>	<b>0</b>	<b>740</b>	<b>53</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	677	15	3	0	0	9	704	1
1.000	0	2	1	0	0	2	5	2
1.500	0	27	0	0	0	0	27	3
2.000	0	2	1	0	0	0	3	4
3.000	0	0	0	0	0	1	1	5
<b>Total:</b>	<b>677</b>	<b>46</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>740</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	123				123	2
<b>Total Fire Hydrants</b>	<b>123</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	123
Number of distribution system valves end of year:	106
Number of distribution valves operated during year:	53

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

LINE 8-COSTS MORE APPROPRIATELY ALLOCATED IN 1998

LINE9-BETTER TRACKING OF COSTS IN 1998

LINE10-INCREASE IN ACCOUNTING FEES

LINE14-COSTS MORE APPROPRIATELY ALLOCATED IN 1998.

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### Pumping and Purchased Water Statistics (Page W-10)

water is purchased, not pumped.

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